

ANNEXURE

ANNEXURE.

Maintenance of Cash and other Accounts in Government Offices.

Introductory	1	Acquittance Roll	19
Cash Transactions in Government Offices	2	Permanent Advance	20
Security Deposits	7	Order Book	21
Custody of valuable Documents	9	Contingent Register	22
Drawing of amounts from the Treasuries	10	Abstract and Detailed Contingent Bills	23
Salary Bill	11	Refund Bill	24
Report of Transfer of charge	12	Annual return of Establishment	25
Establishment Pay Bill	13	Service Books	26
Absentee Statement	14	Agreements of service	28
Last Pay Certificate	15	Proposition Statement	29
Increment Certificate	16	Budget	30
Deductions from bills	17	Re-appropriation Statement	31
Travelling Allowance Bill	18	Application for and grant of leave	32
		Pension Applications	33

Introductory.

1. The several chapters of this code contain instructions to be followed by officers generally in dealing with treasuries. The procedure, regarding the maintenance of cash and other accounts in Government Offices, in general, is given in this Annexure. For the sake of convenience, references to the connected portions in the several Chapters are also noted, with supplementary instructions, wherever necessary.

Cash Transactions in Government Offices.

2. In all Government offices, an official of sufficient status should be entrusted with cash and the work relating to cash transactions, and the following registers should be maintained :—

(1) Cash Book for entering daily receipts and payments of all kinds (*vide para 3*).

(2) General Ledger or classified abstract of monthly totals of the cash book (*vide para 4*).

(3) Remittance book for the amounts remitted to the treasury (Form 49.)

(4) Acquittance roll (*vide para 19*).

(5) Order Book for contingent charges (*vide para 21*).

(6) Contingent Register (*vide para 22*).

NOTE.—The term 'cash' includes specie, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. Government securities are not to be treated as cash.

ANNEXURE

3. The cash book shall be a substantially bound volume containing sufficient number of pages to record at least one year's transactions. It shall be carefully paged (the page numbers being printed) before being brought into use. The book may be in either of the forms given below :—

Date	Item No.	From whom received or to whom paid	Particulars of transaction	Amount received	Amount paid	Head of account
				Rs. a. p.	Rs. a. p.	

or
Receipts.

Month & date	Receipt No.	Particulars of receipts	Amount	Total	Head of Account
			Rs. a. p.	Rs. a. p.	

Disbursements.

Month & date	Voucher No.	Particulars of expenditure	Amount of voucher	Total	Head of account
			Rs. a. p.	Rs. a. p.	

The cash book has to be written up from day to day, the entry relating to each item of receipt or expenditure being made simultaneously with the transaction. The balance on hand at the beginning of each day being brought forward on the receipt side, the sums received during the course of the day are entered on the receipt side in the order they are received, while on the expenditure side money spent is entered item by item, noting against each item the corresponding voucher number. The cash book should be closed at the end of each day and the balance struck. At the end of the month, after the transactions of the last day of the month

ANNEXURE

are over, the cash book should be closed as usual as at the end of each day, and the particulars of items (heads of account) working up to the cash balance should be given in detail.

4. In addition to the cash book, the official who maintains it, has to keep a general ledger in the following form, to show the monthly totals of the cash book under each head of account.

Ledger.

Head of account	Month of				
	Opening balance	Receipts	Total	Payments	Balance
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

5. When found convenient, the Cash book and the General Ledger may be combined into a Classified (or columnar) cash book and Ledger in the form given below (G. O. No. R. 6900-12 L. R. 395-24-1, dated 20th May 1925):--

Classified Cash Book, and Ledger of

Dr.

Date	Brief description of items	Receipts							Remarks
		Pay drawn from treasury	Travelling allowance drawn from treasury	Amounts drawn on contingent bills	Permanent advance	Advances recovered	Other items, viz., judicial license, fees etc.	Total	
	Opening balance ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Total for the day or month ..								
	Total including balance								

ANNEXURE

Office for the month of								Cr.
Date	Brief description of items	Payments						Remarks
		Pay disbursed	Travelling allowance disbursed	Contingent expenditure	Advances given	Other items, viz., judicial license fees repaid, etc.	Total	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Total for the day or month ..							
	Closing balance for the day or month							

NOTE.—1. As many columns as are required in each office may be opened.

NOTE.—2. At the end of each month or whenever there is transfer of charge, the individual details of out standing items should be given in the cash book.

NOTE 1.—The head of the office should examine these registers and the cash balance frequently not less often than once a month. He should record in the cash book the result of his verification of cash balance.

NOTE 2.—Office funds must be deposited at the close of each day in the office cash chest, the key of which should be kept by the official entrusted with cash transactions. He should be forbidden to keep office funds in his personal possession or mix them up with private money.

NOTE 3.—When other arrangements for safe guarding treasure do not exist, one of the servants must remain at night in or near the room where the cash chest is kept, and when the amount in the chest exceeds Rs. 500, two men should be deputed for this duty.

6. The Financial Secretary and the Comptroller should arrange to hold surprise inspections of cash, stores and accounts in important offices.

A brief record of surprise inspections held should be left in the Inspection Minute Books of the offices concerned, but no formal report need be submitted unless any grave or important irregularities are brought to notice. (*G. O. No. 1603-1652—F. A. G. 2.3, dated 29th November 1918.*)

Security Deposits.

7. Suitable security deposit should be taken from every employee of ministerial rank whose business it is regularly to collect or deal with public money. (*G. O. No. Fl. 5217-62—Ml. 322—10, dated 4th June 1912.*)

1. Government bonds accepted as security deposits must be endorsed in the name of the Dewan of Mysore. In such cases the Officer receiving the deposit

ANNEXURE

should see that the endorers have full title to the bonds and convey it to Government in the authorised manner and that the contracts executed convey necessary authority to sell the bonds if the contract is not fulfilled (*G. O. No. Fl. 2579-628 G. F. 17-23-18, dated 14th November 1923*).

2. In all cases where bonds of the Government of India or of Mysore are taken as security from the officials, contractors, etc., in the Revenue or other department under the existing rules, the District Board Railway Debentures and the Debenture Bonds of the Chitaldrug Water-Supply loan whose interest is guaranteed by Government will also be accepted as security. (*G. O. No. 8527-74—L. R. 405-14-2, dated 1st April 1915 and G.O.No. R. 11001-52—L. R. 475-15-3, dated 27th May 1916*.) Such bonds and debentures should be accepted only at their market value not exceeding their face value.

3. A clause should be inserted in the security bonds to the effect that any cost that may be incurred on account of the safe custody of the securities lodged by the officers should be borne by them. (*G. O. No. 3493-527—Fl. 309, dated 7th October 1897*.)

4. When Savings Bank deposits are taken as security, the deposits may be in the name of the depositor who should, however, sign a letter of agreement, to the Bank binding himself not to draw the money without the sanction of the Government officer to whom the security is pledged and authorising the Bank to pay the money to that officer if required.

5. Deposits in the State Provident Fund may be accepted as security, when the subscriptions are voluntary and not compulsory. The amounts so pledged are not withdrawable as advances under Rule 10. (*Government Order No. R. 1447-500 L. R. 54-25-4, dated 22nd September 1925*.)

6. Fixed deposit receipts of the Bank of Mysore and approved Co-operative Societies like the Mysore Provincial Co-operative Bank, the Central Co-operative Bank, etc., may be accepted as security deposits by all departments, provided the bank or the society concerned, as the case may be, agrees to make over the amount to Government on the maturity of deposits, without making them liable to any charge whether of the bank or the societies themselves or of any other creditors of the depositors. The bank, or the society concerned should be required to execute an agreement to this effect before such receipts are accepted as security. (*G. O. No. R. 4340-51—Ex. 112-20-4, dated 27th February 1922 and Financial Secretary's No. Fl. 2115-G. F. 47-23-2, dated 13th October 1923*.)

7. Shares of Joint Stock Companies should not be accepted as security Deposits from contractors. (*G. O. No. R. 615-706—Ex 112-20-3, dated 29th July 1921*.)

8. The posts for which security is required to be furnished and the amount of security should be recorded in the Office Manuals of the departments or offices concerned.

Custody of Valuable Documents.

9. The several documents to be dealt with may be broadly classed under the following heads :—

(a) Securities deposited with a Government officer *ex-officio*.

(b) Those which relate to some permanent arrangement affecting Government interests, to which Government is a party, such as, deeds of buildings purchased by Government and bonds executed by persons making permanent endowments under *G. O. No. Fl. 432-72—G. F. 15-09-1, dated 15th July 1909*.

(c) Those which relate to arrangements of a temporary nature, such as, agreements executed by Excise contractors, agreements for house-building advances and muchalikas in acquisition cases.

ANNEXURE

(d) Documents presented by parties for particular purposes, viz., Registration or in the course of judicial or other proceedings, before Government officers and all other classes of valuable documents not specifically referred to above.

1. As regards (a) Securities in Trust, the Mysore Securities manual contains necessary instructions which should be strictly followed.

2. Documents in the possession of the head of an office coming under (b) should be sent to the Comptroller for safe custody as soon as practicable after the order for record is passed on them by the proper authority, an office copy thereof being retained if necessary for reference.

3. Documents comprised under (c) will ordinarily have to be retained by the respective Heads of departments or Deputy Commissioners or other officers representing Government in the transactions till they are finally disposed of.

4. The procedure regarding papers falling under (d) is to be governed by statutory rules or departmental orders. Where no such rules or orders exist, the heads of departments should prescribe the best arrangement possible for the safe custody of all such valuable documents and the procedure prescribed for the treatment of confidential papers in G. O. No. G. 5203-51—E. & A. 4-14, dated 23rd November 1914 should *mutatis mutandis* be applied.

5. In all offices, a register of valuable documents in the form given below should be maintained and the receipts and disposals noted therein with the initials of a responsible officer. The documents should be preserved in safes or other receptacles intended to keep valuables coming into the possession of the officers concerned and where no such facilities exist, the procedure in Article 4 should be followed.

Register of valuables received in the office of.....

Serial No.	No. and date of letter with which received	From whom received	Particulars	Initials of gazetted officer	Officer to whom made over	Initials of officer	How disposed of

6. In conducting the half-yearly inspections of offices as laid down in G. O. No. G. 10870-918—E. A. 43-14-1, dated 10th April 1915, the inspecting officers should scrutinise the register of valuable documents and satisfy themselves that the entries therein are correct and up-to-date and the rules regarding the safe custody of such documents are observed. (G. O. No. Fl. 7295-334—G. F. 72-17-1, dated 31st May 1918.)

Drawing of Amounts from the Treasuries.

10. The following are the documents on which funds required by the Heads of Offices on Government account are generally drawn from the treasuries :—

Description of Document.

1. Form 11. Gazetted Officer's Salary Bill.

Nature of charges drawn.

Salary and fixed allowances of Gazetted Officers, Amildars and other officers authorized to draw salary on their own bills.

2. Form 16. Establishment Bill.

Pay and fixed allowances of establishment (Non-gazetted ministerial and executive staff).

Insert the following as paras 9A and 9B :—

“9A. A register (prescribed in the Manual of General Circulars and Standing Orders) will be maintained in each office in Form 49A showing the articles of furniture together with details as to the cost and date of purchase of each. These articles should also be noted in a stock register in which the opening balance, receipts and disposals and closing balance under each class of article should be worked out. When any article is lost or becomes unserviceable, the fact should be noted in the register. Once a quarter, the furniture register should be verified and the result reported to the Head of the Office.

All articles appearing in the furniture register on the 30th June of every year should be counted and examined by the Heads of Offices or Institutions concerned or by one of their Gazetted Assistants. The furniture register should include, besides furniture proper, all articles of permanent value such as iron safes, typewriters, clocks, etc.

A certificate in Form 19 should be attached to the salary bill of the Heads of Offices for July payable in August. When there is a transfer of charge, a similar certificate should be attached to the first pay bill of the relieving officer presented for payment. (*Vide* Article 103.)

Explanation for the difference in stock, if any, and action taken thereon should be furnished in these certificates.

9B. All books and periodicals received in an office will be dealt with as laid down in the Manual of General Circulars and Standing Orders (Page 9, paras 41 to 47) and entered in a register in Form 49B.

Every officer upon receiving charge of an office to which a library is attached must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, it will be assumed that he received the library in good order and he will be held thenceforth personally responsible for any defect.

All books appearing in the register of books or catalogue of the library on the 30th June of every year should be counted and examined by the Heads of offices or institutions concerned or by one of their Gazetted Assistants. A certificate to this effect should be furnished by the Head of each Office, every year (*vide* Article 103.)”

ANNEXURE

<i>Description of Document.</i>	<i>Nature of charges drawn.</i>
3. Form 13. Travelling allowance bill.	Travelling allowance of officers and their establishments.
4. Form 23. Abstract contingent bill	Contingent charges including charges on account of supplies and Services.
Form 24. Detailed contingent bill payable at Treasury.	
5. Form 26. Bill for refund of revenue.	Refunds of items credited under Revenue to the parties from whom the amounts were originally received.

Salary Bill.

11. The rules for the preparation of the Salary bill are laid down in Article 58. The following points require attention :—

1. Officers entitled to fixed monthly travelling allowances or tentage should draw it along with their salaries, the actual amount claimable during the month to which the bill refers being entered in the place set apart for the purpose in the printed form, referred to above.

2. If, on account of absence on leave or transfer to some other appointment, any of these allowances be not claimable for the whole month or be admissible at different rates for different parts of the month, the broken periods for, and the rate at which it is drawn should be stated against the entry concerned.

3. Under Article 576, M. S. R., a permanent monthly travelling allowance cannot be drawn during absence on leave of any description or for joining time between appointments or any period for which travelling allowances of any other kind are drawn.

4. If an officer is entitled under the rules to exchange his permanent monthly travelling allowance for mileage, he should draw such allowance in full in the usual course on his monthly salary bill. From the amount of his travelling allowance bill for the month concerned, he should, however, deduct the amount of the permanent monthly travelling allowance for the day or days for which other travelling allowance is claimed.

5. Fixed monthly conveyance allowance or horse allowance should be drawn on the salary bill, the entry, if necessary, being added to the printed form in manuscript and a certificate to the effect that the conveyance required under the rules has been maintained being recorded in the bill.

Report of Transfer of Charge by Gazetted Officers.

12. This report is made in Form 12 (*vide* Article 62).

Establishment Pay Bill.

13. Particular attention should be paid to the following points in preparing monthly pay bills :—(*vide* also Article 73.)

1. *Column 2. Name of section and incumbent.*—Full details of names of incumbents and sections of the establishment should be given.

2. *Column 3. Name of post.*—The designation of each officer's appointment should be given.

ANNEXURE

3. *Columns 4 and 5. Pay, acting and leave allowance claimed (separately).—*The full amount due for the month to each person on account of pay, acting allowance or leave allowance whether drawn or not, should be entered in the respective column.

NOTE.—When salary is drawn for a portion of the month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated against the name of the person in the body of the bill or in the remarks column.

4. *Column 6. Pay, acting or leave allowance held over for future payment.—*Any amount included in columns 4 and 5 which cannot be immediately disbursed should be shown in column 6 as held over for future payment. It may be subsequently drawn on a separate bill in which reference to the original bill in which the amount was so shown, should be quoted.

5. *Column 7. Fines.—*Nothing must appear in this column except *bona fide* fines.

6. *Column 8. Net charge for each section.—*The amount to be entered in this column is the sectional total of columns 4 and 5 less the sectional total of columns 6 and 7.

7. When an officer is on leave or on deputation or under suspension, the name of the officer acting for him should be entered immediately below his name.

8. The salaries of persons included in each section should be marked off by a red ink line and the totals of money columns struck in red ink below the line. The total of all the sectional totals will form the gross total of the bill. From this total the amount of undisbursed pay of previous months refunded by short drawal should be deducted and the balance will represent the total amount payable on the bill.

9. The total amount of Insurance premia, subscriptions to the State Provident Fund, recoveries on account of house-building advances, etc., and recoveries, if any, ordered by the Comptroller or other officer should be deducted from the total amount payable on the bill shown in column 7. Separate schedules giving the detailed items of the several deductions should be attached to the bill.

10. In the case of a recovery ordered by the Comptroller it is enough if a foot note is made in the bill stating in detail on what account the deduction is made and the number and date of the communication.

11. Drawers of bills of establishments should affix the following certificate in the bill.

I also certify that no appointment has been made otherwise than under the provisions contained in *G. O. No. 1270-1320—E. A. G. 317, dated 7th November 1918 & G. 1227-87—G.M. 97-22-1, dated 19th January 1923.*

Absentee Statement.

14. In preparing this statement which should be attached to the Establishment bill (*vide* Article 75) the following instructions should be noted :—

1. When an officer is absent from any cause, such as, deputation, suspension or leave, or without leave, the particulars of the absence and the arrangements made in consequence should be shown under the appropriate heads in the absentee statement. When the officer is on other duty or deputation, the nature of the duty or deputation with the number and date of the Government Order sanctioning the deputation, should be specified. If the absence extends over a period of

ANNEXURE

more than one month, the particulars thereof and of the arrangements made in consequence should be repeated in the statement for each month. When an extension of leave is granted, the fact should be stated in the column for remarks.

2. The entry in column 5 should be one of the following :—

Furlough on full average salary ..	Art. 209 A., M. S. R.	
Furlough (ordinary) ..	198	„
Privilege Leave ..	172 or 185	„
Leave without Allowances ..	202	„
Temporary transfer ..	61	„
Privilege leave combined with any other leave (in which case state when privilege leave ends) ..	150	„
Deputation (to a special temporary appointment) ..	53	„
Suspension ..	121	„

3. In columns 8 and 9, it should be stated whether the departure or return occurred A.M. or P.M. on the date mentioned.

4. When an officer is absent on special temporary duty or temporary transfer, columns 1 to 9 and 11 to 14 of the absentee statement will be filled in, and the word “Deputation” or “Transfer” entered in column 5 with a note in the column of remarks, of the particular appointment held.

5. If an officer is suspended, all the columns 1 to 16 should be filled in, and the word “suspension” entered in column 5, while in the last statement in which the suspended officer's name appears, it should be noted in the column for remarks whether or not the period of suspension counts for pension, and the order reinstating the officer should be submitted with the bill.

6. Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the absentee statement after the name of the last acting officer.

7. When, by reason of an absentee not drawing any part of the pay of his substantive appointment, a substitute is appointed on full pay, the words “*sub pro tem*” should be written in the column for remarks.

8. If an officer is absent on casual or compensation leave, he does not forfeit any part of his pay for the period of his absence, and he should not be reckoned as on leave. His name should not be included in the absentee statement, nor his absence noted in his service book.

9. In entering the names of officers in columns 1 and 11, the substantive appointments held by them should also be noted. In any case in which an officer holds no such appointment, the words “only acting or temporary” should be entered below his name.

10. When any officer is granted leave who during the period of duty, immediately preceding the leave, which is taken into account for the calculation of leave granted to him served under a Local Fund or foreign employer, separate report should be made in the following form :—

A. B. (absent on furlough) has, during his service, immediately preceding the date on which he availed himself of furlough which is taken into account for the calculation of leave granted to him, been employed —

1. In an office paid from the State Revenues from the to the during which he drew an aggregate salary of Rs.

2. In an office paid from a Local Fund from the to the during which he drew an aggregate salary of Rs.

ANNEXURE

A. B.'s allowances during the Furlough are to be charged to—

State Revenues Rs. a month.

Local Fund "

A. C. (absent on Privilege leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of the leave) eleven times as long as the leave, been employed—

1. In an office paid from State Revenues from the to the during which he drew an aggregate salary of Rs.

2. In an office paid from a Local Fund from the to the during which he drew an aggregate salary of Rs.

A. C.'s allowances during the privilege leave are to be charged to—

State Revenues .. Rs. a month

Local Fund .. "

11. A certificate that no other kind of leave is by rule "admissible to the officers who have been granted Extraordinary Leave without allowances, should be attached to the absentee statement.

Last Pay Certificate

15. The head of an office should give a last pay certificate (*vide* Article 49). in Form 7 to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. This certificate should be given even when a subordinate is transferred from one establishment to another under the same officer. The certificate should state that the officer has received pay up to (date) inclusive, and that from that date he ceased to draw pay, on account of, etc. It should also state the amount, if any, recoverable from the officer on account of Life Insurance, Provident Fund, etc., and under an attachment of salary by a Court of Law, the attachment order being passed on to the head of the office to which the officer is transferred.

NOTE.—When the head of an office is himself a non-gazetted officer he should not sign his own last pay certificate but should obtain one from the relieving officer.

Increment Certificate.

16. This certificate, to be appended to the first bill in which a periodical increment is drawn for any officer, should be prepared in Form 18, in accordance with the instructions contained in Article 78.

Deductions from Bills.

17. (a) A register should be maintained in every office for noting the deductions on account of each fund.
1. House-building advances.
 2. Loan scholarships and other Educational advances.
 3. Motor Car Advances.
- (b) A proper record of personal advances (noted in the margin) drawn and repaid by non-gazetted officers

ANNEXURE

4. Advances under Article 165. should be kept in all offices in a register in the following form :—
 6. Miscellaneous Advances such as value of sites due.

Register of..... Advances.
 Case No.....
 Designation of Appointment.....
 No. and date of Government or other Order sanctioning the advance.....
 Amount of advance taken.....
 No. of instalments.....
 Amount of each instalment.....
 Date from which recovery begins.....

PARTICULARS OF RECOVERY.

Reference to credit.

Month from the bill for which, amount is short drawn	Date of credit in cash book, if recovered in cash	Amount recovered	Remarks such as explanation for non-recovery in particular months, reference to communication with which extract was sent on transfer of officer, reference to communication with which acknowledgment for outstanding balance at close of each official year was received and returned to Comptroller.

NOTE.—(1) A separate register for each kind of advance is not necessary but a separate sheet may be allotted in the register for each individual who has drawn any advance.

(2) Whenever an official is transferred to another office, an extract from the register relating to his advance account should be sent to the new office along with the last pay certificate.

(c) Detailed statements of such deductions in the prescribed form, should also accompany each bill. As regards deductions on account of advances, the statement should contain the following particulars:—(vide Form 34.)

1. Month of original advance.
2. Treasury and Office where the advance was drawn and disbursed.
3. Amount of advance.
4. Amount recovered up to the end of previous month.
5. Amount recovered in the current month.
6. Number of Instalment.
7. Balance recoverable.

ANNEXURE

(d) In departments in which salaries are drawn by cheques on treasuries, a separate cheque will be drawn for the above deductions and sent to the treasury for transfer credit. The detailed statements referred to above should accompany each such cheque.

Travelling Allowance Bills.

18. The rules of procedure regarding the preparation of Travelling Allowance bills are given in Chapter XXXVII, Mysore Service Regulations and in Articles 64 and 88 of this Code. To facilitate audit and minimise correspondence, attention is invited to the following points :—

1. The hours at which a journey began and ended should always be noted. Daily allowance for absence from headquarters on two consecutive days should not be drawn without noting the hours of departure from and arrival at headquarters.

2. A certificate should always be inserted in the case of a non-gazetted ministerial officer or a menial making a road journey which does not exceed twenty miles to the effect that he was ordered to travel by public or hired conveyance.

3. Whenever mileage is claimed for a journey which can be performed by rail, or partly by rail and partly by road, the claims should be accompanied by an explanation duly accepted by the controlling or countersigning officer that the road journey was made in the interests of public service for purposes of inspection or for other causes which should be clearly stated. This concession is ordinarily to be granted for the forward journey only. If mileage is preferred for the return journey also, the necessity should be fully detailed.

4. Claims on account of Travelling Allowance of officers summoned to give evidence must be supported by certificates from Courts in the prescribed form as specified in Article 625, Mysore Service Regulations.

5. Such of the printed certificates in the bill as are not necessary should be scored through, and those retained should each be attested with the initials of the drawer of the bill.

6. Purpose of journey should be specifically stated.

7. Number of miles travelled by road whether independently or in continuation of railway journey should always be entered in column 8 of the bill.

8. Travelling allowance should not be claimed for journeys within a radius of five miles from headquarters, nor can this distance be added on to a journey beyond it performed the same day.

9. Mileage should not be drawn for Gazetted officers and Non-gazetted Executive Establishments for marches of not more than twenty miles.

10. When mileage is claimed for menials, the reason for not providing them with seats in carts engaged at Government cost should be given.

11. When officials are transferred, the period of transfer to the new place should invariably be stated and the pay drawn by them before and after the transfer specified. It should also be clearly noted whether the transfer is in the interests of public service or otherwise. In case of reversions the cause of such reversion should be specified.

12. Fractions of a mile in the total of a complete journey performed by a person should be omitted and not added on to the fraction of a mile due to another complete journey in the same month.

ANNEXURE

13. Halts for more than ten days made at a place should always be supported by the sanction of the Heads of Departments specified in Appendix R of the Mysore Service Regulations.

14. Claims for mileage for distances of 50 miles or less in respect of road marches of over 50 miles should not be preferred on the ground that sanction of Government is necessary for the latter. The claim should be preferred only after sanction is obtained.

15. When the first item in a travelling allowance bill is a halt, the date of commencement of halt should invariably be stated.

Acquittance Roll

19. The acquittance roll (*vide* Article 82). is a record of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. It should be drawn after approval of the Pay and Travelling Allowance bills by the head of the office.

In cases in which officials cannot themselves take payment at the office, stamped and signed receipts should be separately obtained from them, the signature of the agents being obtained on the letters of authority granted by the former.

This register should be examined every month by the head of the office or other officer, deputed by him for the purpose, who should satisfy himself that proper receipts have been taken for all sums disbursed and that the amounts of cashed bills and payments have been posted in the cash book.

Permanent Advance.

20. Each officer, incurring petty expenses which require to be paid at once, before money can be obtained from the treasury on a contingent bill, is allowed a permanent advance (*vide* Article 102). The officer, who has obtained a permanent advance, should attach to his salary bill for July of each year payable in August, a short acknowledgment in Form 19, that the amount is due from and is to be accounted for by himself (*vide* Article 103).

Order Book.

21. Every office will maintain an order book for contingent charges in which proposals for purchasing articles and orders passed thereon will be recorded.

Contingent Register.

22. Every item paid from the permanent advance, no matter on what account, must be entered at once in the contingent register prescribed in Article 104 in its proper column.

ANNEXURE

Abstract and Detailed Contingent Bills.

23. The instructions regarding the preparation of Abstract and Detailed contingent bills are given in Articles 107 and 115.

Refund Bill.

24. The Refund bill is prepared in accordance with the rules laid down in Articles 124 and 125.

Annual Return of Establishment.

25. This return has to be prepared in Form 14 and transmitted to Comptroller not later than 15th August through the Head of the Department or other officer specified in Appendix VI, in accordance with the instructions contained in Articles 69 and 70. The omissions and inaccuracies noted below are of common occurrence and should be avoided :—

1. Dates of birth not shown, or found to disagree with those shown in the previous year's return without Government sanction or the sanction of other competent authority to the alteration being furnished.
2. Dates of appointment to present pay and post not shown or incorrectly entered.
3. Name of office from which an employee was transferred not stated, and in the case of a new employee, reference to the establishment pay bill with which his health certificate was forwarded not given.
4. Order creating the post or sanctioning the allowance not stated or incorrectly quoted.
5. Permanent appointments of acting incumbents not noted.
6. Certificate of comparison of the return with service book omitted.
7. Detailed statement of new names not furnished.
8. Separate returns for Local Fund Establishments not sent.

Service Books

26. The maintenance of service books (*vide* Article 85). in each office will be entrusted to a clerk who should be held responsible for their correctness and completeness. He should note in each service book every change in the order of its occurrence and after the entry has been duly verified by reference to departmental orders, pay bills, absentee statements or other official documents, he should have it attested by the head of the office who should see that :—

- (a) the date of birth by the Christian era is recorded ;
- (b) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted ;
- (c) suspension, degradation, dismissal, or removal from service on account of misconduct or inefficiency, is duly noted with a brief note of explanation (Article 454, M. S. R.).

ANNEXURE

(d) all incidents in service such as promotion, transfer, degradation, etc., are duly entered ;

(e) the deputation of an officer to temporary appointment, if any, under Art. 254, M. S. R., is duly noted in the proper column :

(f) all erasures or interpolations are duly initialed by the head of the office ; and

(g) the necessary signatures of the several officers are obtained in the proper column.

1. When an officer is transferred, whether permanently or temporarily, from one office to another, the necessary entry showing the nature and reason of the transfer should be made in his service book in the office from which the officer is transferred and the book after being attested by the head of that office should be transmitted to the head of the office to which the officer has been transferred.

2. Leave of all kinds (except casual and compensation leave) should be recorded in detail by the official entrusted with the preparation of the pay bill of the establishment and the entries verified and attested by the head of the office.

27. (a) Every official newly appointed to Government service whether permanently or temporarily, should produce satisfactory evidence of date of birth to the appointing officer or the head of the office as the case may be, before his first monthly pay is disbursed to him.

NOTE.—1. In the case of Gazetted officers, this evidence should be furnished to the Comptroller.

NOTE.—2. This rule is relaxed in the case of those employed temporarily in vacancies of not more than four months' duration (*G. O. No. Fl. 3241-200 G. F. 111-25-2, dated 9th December 1925*).

(b) In claiming the pay of a new employee for the first month the drawing officer should certify that he has received satisfactory evidence of age from the official and has entered the same in the service register along with other particulars.

(c) Once the date of birth has been accepted and recorded in the service register, it should form conclusive evidence of the same in respect of all future Government transactions. The entry in the service register should be full and it should indicate on what evidence the date of birth is accepted by the appointing officer or the head of the office. The following shall be considered as satisfactory proof of age :—

1. An authenticated extract from the birth register or the baptismal register.
2. Original copy of the horoscope, or correspondence at the time of birth supported by a declaration before the head of the office : or
3. An affidavit of the parent of the applicant or a close relative who has knowledge of the approximate date of birth of the applicant signed before an officer who is competent to administer oath. (*G. O. No. Fl. 2263-302—G. F. 53-21-2, dated 13th October 1921.*)

NOTE.—Entrants into Government service should be warned that exact dates of birth should be given at the time of entry into service and that any false statement detected afterwards will render them liable to summary dismissal. (*G. O. No. Fl. 3142-91—G. F. 127-15-1, dated 7th January 1916.*)

ANNEXURE

(d) The date of birth can be altered, except in the case of clerical error, only under the orders of Government. The Heads of Departments referred to in Appendix XXII A are authorised to sanction alterations of dates of birth of non-gazetted officers who joined service prior to October 1921. The grounds on which the alteration is sanctioned should be fully set forth in the orders authorising the change for the information of the State Life Insurance office and should also be recorded in the Service Register. The entry in the service register should be attested by the Head of the Department or by a responsible officer authorised by him. (*G. O. No. Fl. 4629-78—G. F. 86-22-1, dated 7th April 1923.*)

Agreements of Service.

28. In the case of Government officers who have executed agreements of service or who have entered service on special conditions, a register in the following form should be maintained in the Audit Office, the Secretariat and the office of the head of the department concerned.

Serial No.	Name and designation of officer	Date and purport of agreement for special conditions	Number and date of Government order sanctioning the appointment	Remarks

1. The original agreements should be sent to the State Huzur Treasury for safe custody and copies thereof kept in the aforesaid three offices, together with a complete file of the orders relating to each case.

2. A similar record should be maintained about holders of State scholarships who have entered into agreement with Government. (*G. O. No. G. 15883-922—G. M. 523-15-1, dated 22nd May 1917.*)

Proposition Statement.

29. This statement to be submitted to Government in cases of revision of establishments, is prepared in Form 15 (*vide* Article 71).

Budget

30. For the preparation of the Budget estimates in departmental offices, *vide* Articles 194 to 199.

ANNEXURE

Re-appropriation Statement.

31. Proposals for incurring expenditure which cannot be met from the grants made in the Budget estimates, should be accompanied by a re-appropriation statement in Form 36, showing how the expenditure is proposed to be met (*vide* Article 202).

Application for and Grant of Leave.

32. (a) *Gazetted Officers*.—Applications in the prescribed printed form should be forwarded to Government by Heads of Departments through the Audit Office which will submit it to Government with the necessary certificate regarding the title to the leave applied for.

Whenever the Heads of Departments themselves are competent to sanction the leave, a certificate should be obtained from the Audit Office as regards the admissibility of the leave and then the leave sanctioned.

Such grant of leave should invariably be communicated in the form of a notification and published in the Gazette and a copy thereof sent also to the Comptroller for his information. (*G. O. No. Fl. 5555-76—G. F. 170-20-5, dated 8th March 1921.*)

(b) *Non-gazetted Officers*.—Applications of these officers should also be drawn up in the prescribed form and submitted to the authority competent to sanction the leave.

NOTE.—These rules apply to leave other than casual or compensation leave.

(c) The procedure relating to leave is given in Part X, Mysore Service Regulations, which should be referred to for further details.

Pension Applications.

33. Applications for pension should be submitted in Form 50 and the instructions given below should be attended to in preparing and submitting them.

1. The head of an office before despatching an application for pension or gratuity to the Comptroller should satisfy himself that the application has been prepared in conformity with the instructions given below. These directions will not in any way render a study of the Regulations unnecessary but only serve as a convenient and helpful index to some of the most important rules contained in them. (Articles 487, 492 and 494, M. S. R.)

2. Details against items 1, 2, 3, 4, and 14 of Form 50, and items 1, 4, 8, and 14 of the form published under Article 403, Mysore Service Regulations, should invariably be entered in block capitals.

3. The head of the office who submits a pension application should in the case of a literate pensioner take two spare copies of the applicant's signature and forward them to the Comptroller with the pension papers. One of these should be retained in the Comptroller's office for purposes of audit and the other pasted on the disbursing officer's half of the Pension Payment Order for comparison with

ANNEXURE

the signatures on receipts presented by pensioners. (G. O. No. Fl. 3638-88—S. A. 68-24-1, dated 30th December 1924).

4. Applications for Pension or Gratuity should always be regarded as urgent and not be treated as papers to be dealt with in the ordinary course. The head of an office cannot refuse to submit the application of a retired officer, even though *prima facie* no retiring allowance is admissible to him under the rules. Government reserves to itself the right to grant or reject applications for pensions.

5. Officers who have retired from the service should be required to furnish information to the head of the office in which they served immediately prior to retirement regarding their place of residence, in case it should be necessary to obtain further information from them.

6. Affidavit or evidence of contemporary employees should be admitted for such periods of service of non-gazetted officers as are not verifiable from records, and should state whether the applicant was in permanent employ, and whether there were any breaks in the service, or any leave granted.

7. Age as given in service book, if subsequently amended, should be supported by an order of Government or other competent authority approving the alteration. When the precise date of birth is not known, 1st July of the year of birth, should be assumed as the date of birth. The age at which an officer may be required to retire on account of incapacity to continue in service is, in the case of officers in superior service, fifty-five years, and inferior, sixty years. Any difference in age between that shown in the pension application and that recorded in the annual schedule of establishment, must be fully explained.

8. A memorandum of average emoluments should be appended to the application, calculated with reference to Articles 344 and 345, M. S. R. When pension is partly debitable to Local, Municipal or Palace Funds, the memorandum should take the form of history of services, entering the respective fund, as the case may be, under column, 'establishment.'

9. As regards character and conduct, the entry should state merely whether it was good, bad, fair, or indifferent without remarks which should be made only when absolutely necessary to a right understanding of the case.

10. In the case of compensation pension, the application should state why employment was not found elsewhere, and what the amount of savings effected, is.

11. Delay in submission of application beyond a month should be explained.

12. Application for *Extraordinary Pension* must be accompanied by a report of the *formal inquest* required under Article 402, M. S. R., of having taken evidence of the circumstances under which the injury was received, or life lost, the relationship and the pecuniary circumstances of the claimants. Cases of Policemen who die of plague must prove that the duties of the deceased persons were such as to have forced them into a position entailing imminent risk of infection.

13. Inferior servants having sufficient superior service for pension, are entitled to gratuity for inferior service though retired at fifty-five years of age. When superior service is added to inferior service for combined pension, they are not entitled to gratuity for the former, but they are however entitled to separate gratuity for superior service in addition to gratuity for inferior service. The applicants must be given the option of electing either and the fact of the choice noted in the application.

14. The history of services should contain the dates, months and years of the various appointments, promotions and cessations. For the purpose of adding together broken periods, a month is reckoned as thirty days. When applicant is acting, his substantive appointment should be entered and the several rates of acting allowances shown separately from pay. All periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks

ANNEXURE

column. For gazetted officers, the details given in the history of services of gazetted officers will be copied.

15. A few conspicuous marks, at least four, if possible, should be specified to serve as marks of identification. The applicant's finger-prints should be taken on the application, and on a form of Pension Payment Order in the case of non-gazetted officers in the manner laid down in *G. O. No. 6667-706—R. F. 18-99, dated 21st March 1900.*

16. In the case of leave irregularly granted, the name of the officer responsible and the amount of allowances overdrawn, should be stated. All kinds of leave except casual and compensation leave should be entered in detail in service book. Inferior servants can count periods of duly sanctioned leave, but the following particulars should be furnished in a separate memorandum when leave without allowances is treated as qualifying:— (i) extent to which it could have been granted with allowances; (ii) how much of it was actually availed of; and (iii) the leave taken without allowances.

17. Last pay certificate should invariably accompany the application for pension but not for gratuity (Article 490, M. S. R.).

18. Medical certificate if granted after applicant has ceased to do duty, should be supported by an explanation for the delay. In case of retention of the applicant in service after grant of the certificate, the reason for doing so should be stated. The medical certificate which should invariably accompany the application, should give the particulars required under Article 308 (b), (c), M. S. R. in respect of applicants *under fifty-five years of age* and the explanation of the head of office should be given in column 5 on the third page of the pension application. The certificate should be granted only by a Medical Officer not below the rank of an Assistant Surgeon. (*Vide* Article 307, M. S. R.).

19. When initials or name of applicant are incorrectly given in the various records consulted, the fact should be mentioned in forwarding the application.

20. Applications on behalf of Policemen should state that the special precautions directed in Articles 311-313, M. S. R., have been taken.

21. The head of office should state the cause of resignation of service when it involves a break in service, and should also state (i) whether he is in favour of condonation of such break, and (ii) if he is, whether with or without a reduction of the pension or gratuity, other wise admissible.

22. Date of retirement should correspond with service book, application and last pay certificate. If the retirement was voluntary the fact should be stated in column 5 on the third page of the application.

23. An officer fifty-five years of age need not necessarily be recommended for superannuation pension if entitled to retiring or invalid pension.

24. If an applicant for pension or gratuity was dead at the time of submission of his pension application, or, if he be insane and incapable of managing his affairs himself, the fact should be stated on the third page of the application.

25. In the case of officers compelled to retire on superannuation pension, the number and date of the Government Order or the order of any other competent authority should be quoted in column 5 on the third page of the application; if optional, the fact should be stated (Article 492, M. S. R.).

26. Cause of termination of service in each appointment should be entered in service book and attested. In the case of service rendered in an acting appointment, if the service counts, whether appointment was fully vacant, or whether another counted service during the period, and how original vacancy occurred, if the applicant came in a chain of arrangement, should be stated. As regards service in temporary appointment, whether the applicant retained a right to revert to substantive appointment or not, should be mentioned and a copy of the departmental order furnished.

ANNEXURE

27. Foreign service should in every case be supported by the Government order sanctioning the transfer.

28. Reason for omission of signature of the head of office or that of the applicant in any case should be stated and it should be seen whether the service book is posted to date of retirement.

29. When the order of suspension or dismissal does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, summary of available evidence should be sent with the application.

30. Transfer from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether transfer was voluntary or made under competent authority.

31. In the column "how verified" in the history of services, the class of records with which the services were verified should be noted against the entries, such as pay bills and acquittance rolls. When the fact of service in another office is not satisfactorily attested in the service book, a duly certified abstract from the head of that office should accompany the application.

32. Vernacular entries and files relating to a case should be translated in English and the translation sent with the original.
